

SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2006**

☒ BUDGET 53A-19-101

6/7/2005

Date of Hearing

6/7/2005

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

02 Beaver

Entity

Laird Jenkins

Prepared by

Date

laird.jenkins@m.beaver.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Laird Jenkins
Signature of Business Administrator:

7-13-2005
Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/14/2005

02 Beaver				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,849,086	1,816,782	1,855,268	1,872,023
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	19,086			
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	3,312	3,500		3,500
1700 Student Activities	539,367	540,000		540,000
1900 Other Revenues From Local Sources	172,621	110,561		110,561
1910 Rentals		450		450
1920 Contributions and Donations from Private Sources/Foundation		1,500		1,500
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	2,583,472	2,472,793	1,855,268	2,528,034

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02 Beaver 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	2,107,061	2,217,052		2,278,578
3015	Necessary Existent Small Schools	595,605	609,365		636,733
3020	Professional Staff	315,846	317,422		337,321
3025	Administrative Costs	113,950	115,646		120,840
Restricted Basic Programs					
3105	Special Education -- Add-On	302,017	357,591		388,574
3110	Special Education -- Self-Contained	31,676	41,362		46,526
3120	Extended Year Program -- Severely Disabled	6,164	6,433		6,721
3125	Special Education -- State Programs	39,901	39,611		42,110
3155	Applied Technology -- Add-On	285,774	292,547		300,447
3160	Applied Technology -- Set-Aside	68,036	29,124		13,488
3230	Class Size Reduction (State Funds)	201,424	206,572		219,618
TOTAL BASIC SCHOOL PROGRAM GENERATED		4,067,464	4,232,726	-	4,390,956
Other Minimum School Programs					
3211	Gifted and Talented	6,750	6,854		6,907
3212	Advanced Placement	728	98		98
3213	Concurrent Enrollment	23,701	15,197		15,197
3215	At-Risk -- Regular Program	21,214	23,002		24,149
3218	At-Risk -- Homeless and Minority	4,077	3,400		3,400
3219	At-Risk -- MESA	-			
3220	At-Risk -- Gang Prevention	-			
3221	At-Risk -- Youth-in-Custody	-			
3255	Quality Teaching Block Grant	203,454	205,116		210,214
3260	Local Discretionary Block Grant	114,948	115,106		114,115
3270	Interventions for Student Success Block Grant	71,991	70,612		74,504
3405	Social Security and Retirement	858,072	954,487		1,001,552
3415	Pupil Transportation	170,670	143,261		143,261
3423	Out-of-State Tuition	-			
3466	Highly Impacted Schools	-			
3471	Guarantee on Transportation Levy	3,401	6,787		6,787
3520	School Land Trust Program	42,598	50,027		51,337
3521	Electronic High School	-			
3555	Voted Leeway	852,406	820,752		788,752
3560	Board Leeway				
3805	K-3 Reading Achievement		61,576		51,522
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		6,441,464	6,709,000	-	6,882,751
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		6,441,464	6,709,000	-	6,882,751
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	16,232			20,907
3710	Driver Education (Behind-the-Wheel)	12,380	36,870		12,380
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills		80,361		80,000
3900	Revenues From Other State Agencies	(264,373)			
TOTAL REVENUES FROM STATE SOURCES		6,205,703	6,826,231	-	6,996,038

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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02 Beaver				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2004	BUDGET	BUDGET
			FY 2005	FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101	Impact Aid (Title VII)			
4190	Other Unrestricted Revenue Direct From Federal			
4200	Unrestricted Federal Revenue Through State			
4300	Restricted Revenue Direct From Federal			
4500	Restricted Federal Through State	362,026	301,806	301,806
4520	Programs for the Disabled (IDEA)	16,450	19,500	19,500
4530	Applied Technology Education			
4600	Other Restricted Federal Through State			
4700	Federal Received Through Other Agencies		65,000	65,000
4800	No Child Left Behind (NCLB)	226,865	244,116	244,116
4810	Federal Forest Service (in Lieu of Tax)	10,656	10,834	10,834
TOTAL REVENUES FROM FEDERAL SOURCES		615,997	641,256	641,256
TOTAL REVENUES, 10 GENERAL FUND		9,405,172	9,940,280	1,855,268
				10,165,328

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02 Beaver 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2006	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers	3,021,737	3,150,900	3,394,762
132	Salaries - Substitute Teachers	52,319	60,000	64,000
161	Salaries - Teacher Aides and Paraprofessionals	270,240	285,000	298,000
100	Salaries - All Other	100,658	72,161	102,000
	Total Salaries (100)	3,444,954	3,568,061	3,858,762
210	Retirement	506,407	525,504	581,068
220	Social Security	253,203	272,956	305,780
240	Insurance (Health/Dental/Life)	683,067	882,000	1,001,070
200	Other Benefits			
	Total Benefits (200)	1,442,677	1,680,460	1,887,918
300	Purchased Professional and Technical Services	35,812	70,700	75,700
400	Purchased Property Services	-		
500	Other Purchased Services	12,285	13,200	13,200
561	Tuition to Other School Districts Within the State	-		
562	Tuition to Other School Districts Outside the State	-		
563	Tuition to Private Schools	-		
564	Tuition to Educational Service Agencies Within the State	-		
565	Tuition to Educational Service Agencies Outside the State	-		
566	Tuition to Charter Schools	-		
567	Tuition to School Districts for Voucher Payments	-		
569	Tuition-Other			
	Total Other Purchased Services (500)	12,285	13,200	13,200
600	Supplies	299,393	365,000	365,000
641	Textbooks	76,515	78,401	82,500
	Total Supplies (600)	375,908	443,401	447,500
700	Property (Instructional Equipment)	223,375	236,550	248,000
800	Other Objects	196,761		
810	Dues and Fees	390,327		
	Total Other Objects (800)	589,088	-	-
TOTAL INSTRUCTION (1000)		6,124,099	6,012,372	6,531,080
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel	-		
142	Salaries - Guidance Personnel	43,057	46,200	48,900
143	Salaries - Health Services Personnel	5,367	5,560	6,320
144	Salaries - Psychological Personnel			
152	Salaries - Secretarial and Clerical			
100	Salaries - All Other			
	Total Salaries (100)	48,424	51,760	55,220
210	Retirement	7,118	11,116	12,200
220	Social Security	3,704	5,525	5,220
240	Insurance (Health/Dental/Life)	24,249	20,574	23,351
200	Other Benefits			
	Total Benefits (200)	35,071	37,215	40,771
300	Purchased Professional and Technical Services	40,000	40,000	40,000
400	Purchased Property Services			
500	Other Purchased Services			
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	-	-	-
600	Supplies		810	960
700	Property	-		
800	Other Objects	189,692		
810	Dues and Fees	-		
	Total Other Objects (800)	189,692	-	-
TOTAL STUDENTS (2100)		313,187	129,785	136,951

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02 Beaver					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	70,312	72,500		73,250
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	40,437	41,500		42,500
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated	33,580	34,500		39,500
100	Salaries - All Other				
	Total Salaries (100)	144,329	148,500	-	155,250
210	Retirement	9,936	16,758		16,900
220	Social Security	11,041	11,398		11,450
240	Insurance (Health/Dental/Life)	10,758	12,850		14,500
200	Other Benefits				
	Total Benefits (200)	31,735	41,006	-	42,850
300	Purchased Professional and Technical Services	2,050			
400	Purchased Property Services				
500	Other Purchased Services		10,880		11,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	10,880	-	11,000
600	Supplies	14,509	10,836		12,500
644	Library Books	14,740	13,200		14,500
650	Periodicals	3,905	2,982		4,200
660	Audio Visual Materials	7,746	5,900		6,400
	Total Supplies (600)	40,900	32,918	-	37,600
700	Property	1,173	1,210		1,250
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		220,187	234,514	-	247,950
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	15,000	15,000		15,000
115	Salaries - Supervisors and Directors	89,415	90,167		85,000
152	Salaries - Secretarial and Clerical	48,209	49,200		50,100
100	Salaries - All Other				
	Total Salaries (100)	152,624	154,367	-	150,100
210	Retirement	22,435	22,691		22,100
220	Social Security	11,675	11,809		11,200
240	Insurance (Health/Dental/Life)	52,491	54,200		61,570
200	Other Benefits				
	Total Benefits (200)	86,601	88,700	-	94,870
300	Purchased Professional and Technical Services	65,725	65,000		65,000
400	Purchased Property Services				
500	Other Purchased Services	76,380	48,000		48,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	76,380	48,000	-	48,000
600	Supplies	3,472	1,000		1,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL DISTRICT ADMINISTRATION (2300)		384,802	357,067	-	358,970

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02 Beaver					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	322,718	331,105		339,000
152	Salaries - Secretarial and Clerical	138,259	129,278		136,500
100	Salaries - All Other				
	Total Salaries (100)	460,977	460,383	-	475,500
210	Retirement	67,763	67,700		69,800
220	Social Security	35,264	35,219		36,330
240	Insurance (Health/Dental/Life)	102,653	105,700		117,500
200	Other Benefits				
	Total Benefits (200)	205,680	208,619	-	223,630
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	6,480	7,200		7,200
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	6,480	7,200	-	7,200
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		673,137	676,202	-	706,330
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	74,219	74,845		75,990
210	Retirement	10,910	11,002		11,245
220	Social Security	5,678	5,725		5,940
240	Insurance (Health/Dental/Life)	10,758	12,396		14,069
200	Other Benefits				
	Total Benefits (200)	27,346	29,123	-	31,254
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	7,483	6,560		6,620
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	7,483	6,560	-	6,620
600	Supplies	6,704	3,250		4,250
700	Property				
800	Other Objects				
810	Dues and Fees	-			
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		116,762	113,778	-	118,114
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	442,698	444,000		448,000
100	Salaries - All Other				
	Total Salaries (100)	442,698	444,000	-	448,000
210	Retirement	65,076	65,200		65,890
220	Social Security	33,866	34,000		34,700
240	Insurance (Health/Dental/Life)	128,866	153,780		174,449
200	Other Benefits				
	Total Benefits (200)	227,808	252,980	-	275,039
300	Purchased Professional and Technical Services	1,133	1,200		1,200
400	Purchased Property Services	32,500	32,500		32,500
500	Other Purchased Services	27,000	27,000		27,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	27,000	27,000	-	27,000
600	Supplies	843,916	750,000		880,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		1,575,055	1,507,680	-	1,663,739

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02 Beaver				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2004	BUDGET	BUDGET
			FY 2005	FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152	Salaries - Secretarial and Clerical			
171	Salaries - Supervisors	67,449		
172	Salaries - Bus Drivers	36,428	112,283	118,000
173	Salaries - Mechanics and Other Garage Employees			
174	Salaries - Other (Trainers, etc.)			
	Total Salaries (100)	103,877	112,283	-
210	Retirement	6,930	8,725	9,225
220	Social Security	7,947	8,360	8,625
240	Insurance (Health / Accident / Life)	8,397	8,442	9,420
200	Other Benefits			
	Total Benefits (200)	23,274	26,527	-
400	Purchased Property Services	30,152	30,894	32,500
511	Services from Other LEAs (In State)			
512	Services from Other LEAs (Out of State)			
513	Commercial			
514	Student Allowance			
515	Payments in Lieu of Transportation - Subsistence			
516	Payments of Mileage in Lieu of Bus (Dead Miles)	9,103	9,241	9,520
521	Property Insurance			
522	Liability Insurance			
530	Communications (Telephone and Other)			
580	Travel / Per Diem	1,112	1,520	1,800
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	10,215	10,761	-
624	Motor Fuel	24,231	34,292	36,400
625	Natural Gas			
626	Electricity			
600	Other Supplies	46,035	48,326	52,500
	Total Supplies (600)	70,266	82,618	-
730	Equipment			
732	School Buses			
	Total Property (700)	-	-	-
890	Miscellaneous Expenditures			
891	Training			
	Total Other Objects (800)	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		237,784	262,083	-
				277,990

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02 Beaver 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	3,519,904	3,281,109	-	3,510,044
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	9,644,003	9,293,481	-	10,041,124

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	94,595			
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	94,595	-	-	-

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02 Beaver				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	2,583,472	2,472,793	1,855,268	2,528,034
3000	Total State	6,205,703	6,826,231	-	6,996,038
4000	Total Federal	615,997	641,256	-	641,256
TOTAL REVENUES		9,405,172	9,940,280	1,855,268	10,165,328
EXPENDITURES BY OBJECT					
100	Salaries	4,872,102	5,014,199	-	5,336,822
200	Employee Benefits	2,080,192	2,363,630	-	2,623,602
300	Purchased Professional and Technical Services	144,720	176,900	-	181,900
400	Purchased Property Services	62,652	63,394	-	65,000
500	Other Purchased Services	139,843	123,601	-	124,340
600	Supplies	1,341,166	1,313,997	-	1,460,210
700	Property	224,548	237,760	-	249,250
800	Other Objects	778,780	-	-	-
TOTAL EXPENDITURES		9,644,003	9,293,481	-	10,041,124
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(238,831)	646,799	1,855,268	124,204
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		94,595	-	-	-
NET CHANGE IN FUND BALANCE		(144,236)	646,799	1,855,268	124,204
FUND BALANCE - BEGINNING (From Prior Year)		146,701			
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		2,465	646,799	1,855,268	124,204

Explanation (5900 and Adjustment to Beginning Fund Balance)	

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02 Beaver 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	65,775	63,899	65,357	93,117
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	65,775	63,899	65,357	93,117
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	73,100	52,368		63,431
3209 Adult High School	73,981	136,091		142,048
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	147,081	188,459	-	205,479
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool				
4580 Adult Education	37,600	48,894		42,500
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	37,600	48,894	-	42,500
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	250,456	301,252	65,357	341,096

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02 Beaver 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	124,509	132,000		68,000
210 Retirement	19,365	19,404		7,890
220 Social Security	9,525	10,090		5,205
240 Insurance (Health/Dental/Life)	8,345	8,445		-
200 Other Benefits				
Total Benefits (200)	37,235	37,939	-	13,095
300 Purchased Professional and Technical Services	899			
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	3,343	7,800		3,200
700 Property				
800 Other Objects	31,179			
810 Dues and Fees				
Total Other Objects (800)	31,179	-	-	-
TOTAL OTHER SERVICES (3200)	197,165	177,739	-	84,295
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	197,165	177,739	-	84,295

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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02 Beaver				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	65,775	63,899	65,357	93,117
3000 Total State	147,081	188,459	-	205,479
4000 Total Federal	37,600	48,894	-	42,500
TOTAL REVENUES	250,456	301,252	65,357	341,096
EXPENDITURES BY OBJECT				
100 Salaries	124,509	132,000	0	68,000
200 Employee Benefits	37,235	37,939	-	13,095
300 Purchased Professional and Technical Services	899	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	3,343	7,800	-	3,200
700 Property	-	-	-	-
800 Other Objects	31,179	-	-	-
TOTAL EXPENDITURES	197,166	177,739	-	84,295
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	53,291	123,513	65,357	256,801
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	53,291	123,513	65,357	256,801
FUND BALANCE - BEGINNING (From Prior Year)	103,164			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	156,455	123,513	65,357	256,801

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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02 Beaver				
31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,652,034	1,626,361	1,745,267	1,580,000
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	54,492			
TOTAL REVENUES FROM LOCAL SOURCES	1,706,526	1,626,361	1,745,267	1,580,000
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	1,706,526	1,626,361	1,745,267	1,580,000

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	519,563	720,000		1,025,000
840 Redemption of Principal	671,200	591,995		600,898
845 Debt Issuance Costs on Refundings	54,492	60,000		
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	1,245,255	1,371,995	0	1,625,898

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(448,414)			
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(448,414)	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,706,526	1,626,361	1,745,267	1,580,000
3000 Total State	-	-	-	-
TOTAL REVENUES	1,706,526	1,626,361	1,745,267	1,580,000
EXPENDITURES BY OBJECT				
800 Other Objects	1,245,255	1,371,995	-	1,625,898
TOTAL EXPENDITURES	1,245,255	1,371,995	-	1,625,898
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	461,271	254,366	1,745,267	(45,898)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(448,414)	-	-	-
NET CHANGE IN FUND BALANCE	12,857	254,366	1,745,267	(45,898)
FUND BALANCE - BEGINNING (From Prior Year)	5,695			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	18,552	254,366	1,745,267	(45,898)

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	258,260	253,702	259,492	445,691
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	395			
TOTAL REVENUES, LOCAL SOURCES	258,655	253,702	259,492	445,691
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	258,655	253,702	259,492	445,691

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02 Beaver 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses	171,431			45,000
Total Property (700)	171,431	0	0	45,000
TOTAL STUDENT TRANSPORTATION (2700)	171,431	0	0	45,000
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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02 Beaver					
32 CAPITAL PROJECTS FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005		FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling		14,696		60,000
710	School Sites	51,116	128,975		85,000
720	Buildings				
731	Machinery				
733	Furniture and Fixtures		17,700		25,000
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment		4,000		7,500
	Total Property (700)	51,116	160,676	0	117,500
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		51,116	166,371	0	177,500
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		222,547	166,371	0	222,500
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
460	Construction and Remodeling	5,760			122,500
	Total Property (400)	5,760	0	0	122,500
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements	12,992			55,000
720	Buildings				
731	Machinery				
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	12,992	0	0	55,000
800	Other Objects		3,796		
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	3,796	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		18,752	3,796	0	177,500
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		241,299	169,167	0	400,000

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02 Beaver				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	258,655	253,702	259,492	445,691
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	258,655	253,702	259,492	445,691
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	5,760	14,696	-	182,500
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	235,539	150,675	-	217,500
800 Other Objects	-	3,796	-	-
TOTAL EXPENDITURES	241,299	169,167	-	400,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	17,356	84,535	259,492	45,691
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	17,356	84,535	259,492	45,691
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)	171,868			
FUND BALANCE - ENDING	189,224	84,535	259,492	45,691

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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02 Beaver 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	115,000			
1610 Sales to Students		126,000		124,000
1620 Sales to Adults				
1690 Other Revenues From Local Sources		1,659		1,200
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds		0		
TOTAL REVENUES, LOCAL SOURCES	116,000	127,659	0	125,200
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues		10,936		10,500
3770 School Lunch	53,774	54,311		54,311
TOTAL REVENUES, STATE SOURCES	53,774	65,247	0	64,811
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement		34,827		34,827
4572 Lunch Reimbursement (Free and Reduced Meals)	171,119	179,862		179,862
4573 Special Milk Reimbursement	1,836	0		0
4574 Breakfast Reimbursement	61,463	59,600		59,600
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	25,900			
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	260,318	274,289	0	274,289
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	429,092	467,195	0	464,300

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	142,471	144,000		146,500
210 Retirement	20,910	21,168		21,500
220 Social Security	10,899	16,931		17,200
240 Insurance (Health/Dental/Life)	24,957	38,638		39,600
200 Other Benefits				
Total Benefits (200)	56,766	76,737	0	78,300
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Non-Food Supplies	3,964	6,400		6,500
630 Food	207,695	195,000		210,000
Total Supplies (600)	211,659	201,400	0	216,500
700 Property		13,500		4,500
780 Depreciation - Enterprise Funds				
Total Property (700)	0	13,500	0	4,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	410,896	435,637	0	445,800

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(26,960)			
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(26,960)	-	-	-

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02 Beaver 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	115,000	127,659	-	125,200
3000 Total State	53,774	65,247	-	64,811
4000 Total Federal	280,318	274,289	-	274,289
TOTAL REVENUES	429,092	467,195	-	464,300
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	142,471	144,000	-	146,500
200 Employee Benefits	56,766	76,737	-	78,300
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	211,659	201,400	-	216,500
700 Property	-	13,500	-	4,500
800 Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES	410,896	435,637	-	445,800
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	18,196	31,558	-	18,500
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(26,960)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(8,764)	31,558	-	18,500
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)	8,982			
NET ASSETS / FUND BALANCE - ENDING	218	31,558	-	18,500

Explanation (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2006	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

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02 Beaver OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

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02 Beaver OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

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02 Beaver SUMMARY - ALL FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE				
1000 Total Local	4,729,428	4,544,414	3,925,384	4,772,042
3000 Total State	6,406,558	7,079,937	-	7,266,328
4000 Total Federal	913,915	964,439	-	958,045
TOTAL REVENUES	12,049,901	12,588,790	3,925,384	12,996,415
EXPENDITURES BY OBJECT				
100 Salaries	5,139,082	5,290,199	-	5,551,322
200 Employee Benefits	2,174,193	2,478,306	-	2,714,997
300 Purchased Professional and Technical Services	145,619	176,900	-	181,900
400 Purchased Property Services	68,412	78,090	-	247,500
500 Other Purchased Services	139,843	123,601	-	124,340
600 Supplies	1,556,168	1,523,197	-	1,679,910
700 Property	460,087	401,935	-	471,250
800 Other Objects	2,055,214	1,375,791	-	1,625,898
TOTAL EXPENDITURES	11,738,618	11,448,019	-	12,597,117
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	311,283	1,140,771	3,925,384	399,298
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(380,779)	-	-	-
NET CHANGE IN FUND BALANCE	(69,496)	1,140,771	3,925,384	399,298
FUND BALANCE - BEGINNING (From Prior Year)	255,560	-	-	-
Adjustments to Beginning Fund Balance	180,850	-	-	-
FUND BALANCE - ENDING	366,914	1,140,771	3,925,384	399,298

EOF

ANNUAL FINANCIAL REPORT

7/14/2005

02 Beaver

Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	781,453	.001800	705,559	738,587	.001702	752,076
Voted Leeway (53A-17a-133)	.001784	852,406	.001785	844,415	820,752	.001785	788,752
Board Leeway (53A-17a-134) (Class Size Reduction)	.000000		.000000			.000000	
Board Leeway (53A-17a-151) (Reading Program)	.000000		.000065	26,663	31,468	.000065	28,722
P.L. 81-874 (53A-17a-143)	.000000		.000000			.000000	
Transportation (53A-17a-127)	.000072	32,458	.000072	30,822	31,294	.000200	73,531
Tort Liability (63-30-27)	.000100	43,278	.000100	42,860	48,412	.000100	44,187
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		82,181		82,566	89,062		89,062
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		3,377		3,257	3,562		3,562
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		4,503		4,944	4,948		4,948
Tax Sales and Redemptions & Other	xxx	49,430	xxx	75,696	87,183	xxx	87,183
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003781	1,849,086	.003822	1,816,782	1,855,268	.003852	1,872,023

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000135	56,040	.000135	54,992	55,394	.000227	83,154
Vehicle Fees in Lieu of Tax (59-2-405)		6,079		6,107	6,680		6,680
Tax Sales and Redemptions & Other	xxx	3,656	xxx	2,800	3,283	xxx	3,283
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000135	65,775	.000135	63,899	65,357	.000227	93,117

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003436	1,404,244	.003605	1,399,639	1,479,226	.003576	1,313,959
Vehicle Fees in Lieu of Tax (59-2-405)		154,726		155,451	87,670		87,670
Tax Sales and Redemptions & Other	xxx	93,064	xxx	71,271	178,371	xxx	178,371
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.003436	1,652,034	.003605	1,626,361	1,745,267	.003576	1,580,000

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000152	63,820	.000152	31,406	62,548	.000537	209,037
10% of Basic (53A-17a-145)	.000384	155,785		156,420	157,566	.000550	197,276
Voted Capital (53A-16-110)		0					
Vehicle Fees in Lieu of Tax (59-2-405)		24,137		24,248	26,521		26,521
Tax Sales and Redemptions & Other	xxx	14,518	xxx	41,628	12,857	xxx	12,857
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000536	258,260	.000152	253,702	259,492	.001087	445,691

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.007888	3,825,155	.007714	3,760,744	3,925,384	.008742	3,990,831
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ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)